Exhibit 16



STATE OF NEW YORK DEPARTMENT OF HEALTH CORNING TOWER BUILDING ALBANY, N.Y. 12237

PUBLIC HEALTH GOUNGIL

December 21, 2006

Mr. Edward Dowling Consultant 385 Seneca Avenue Ridgewood, New York 11385

Re: Application No. 062201 - Caritas Health Care Planning, Inc. (Queens County)

Dear Mr. Dowling:

I HEREBY CERTIFY THAT AFTER INQUIRY and investigation, the application of Cantas Health Care Planning, Inc. is APPROVED, the contingencies having now been fulfilled satisfactorily. This approval is conditioned upon the applicant's continued compliance with the Medicaid access condition, as included in the Public Health Council's approval of the project. The Public Health Council had considered this application and imposed the contingencies at its meeting of November 10, 2006. You are also expected to comply with the conditions listed on the December 19, 2006 letter from David Wollner.

Public Health Council approval is not to be construed as approval of property costs or the lease submitted in support of the application. Such approval is not to be construed as an assurance or recommendation that property costs or lease amounts as specified in the application will be reimbursable under third-party payor reimbursement guidelines.

To complete the requirements for certification approval, please contact the Metropolitan Area/Regional Office of the New York State Office of Health Systems Management, 90 Church Street, 14th Floor, New York, New York 10007 or (212) 417-5550, within 30 days of receipt of this letter.

Sincerely,

Donna W. Peterson Executive Secretary

Enclosure /cf